

## **TAX TIPS FOR LAST-MINUTE FILERS**

WASHINGTON -- With Thursday's tax filing deadline at hand, the Internal Revenue Service offered some tips for those still working on their tax forms:

- Put your social security number on the return -- it's no longer on the label.
- Double-check your figures.
- Sign your form.
- Attach all required schedules.
- And send your return or extension request to the IRS by April 15.

As usual, most people won't need this last-minute advice, because they've already filed. As of April 9, the IRS had received more than 76 million of the 126 million returns it expects this calendar year.

Perhaps the most notable trend this year has been the strong growth in e-filing. The IRS has received more than 21.1 million computer-filed returns -- nearly 24 percent more than this time last year. Filings from home computer users have increased more than 150 percent, to almost 2 million. The e-filing total of 26.1 million -- including TeleFile returns -- has already surpassed the record 24.6 million for all of last year.

The numbers to check most carefully on the tax return are the identification numbers -- usually social security numbers (SSNs) -- for each person listed. This includes the taxpayer, spouse, dependents, and persons listed in relation to claims for the child care or earned income tax credits. Missing or incorrect SSNs can delay or reduce a tax refund. Taxpayers should also check that they have correctly figured the refund or balance due and have taken the right amount from the tax table.

The 1998 return has a new tax credit that has helped boost the average refund amount by 15 percent, to \$1,563. The child tax credit is up to \$400 for each eligible dependent under age 17. The total credit phases out as a person's income rises above \$75,000 (\$110,000 on a joint return). Taxpayers eligible for this credit should both check the qualifying child box on line 6c of the return and enter the credit amount on line 43 (line 28 on Form 1040A).

(more)

Two other new tax credits are based on tuition and fees paid for higher education. The Hope credit is for the first two years of college only. The lifetime learning credit is for any postsecondary education, but only for payments and courses after June 1998. The education credits are not available for taxpayers with incomes above \$50,000 (\$100,000 for joint returns), or for taxpayers whose filing status is married filing separately. An education credit may be claimed only by the person who claims the student as a dependent, or by the student if no one claims him or her as a dependent, regardless of who actually paid the qualified expenses.

Taxpayers must sign and date their returns. Both spouses must sign a joint return, even if only one had income. Anyone who is paid to prepare a return must also sign it.

The only attachments that should be at the front of the tax return are Form W-2 wage statements, Form W-2G reports of gambling winnings, Form 1099-R pension or annuity statements showing tax withheld, or Form 9465, requesting an installment payment plan. All other required forms and schedules should be behind the Form 1040 or 1040A, in the attachment sequence order listed in the upper right corner of each page.

People sending payments should make the checks out to "United States Treasury" and should not attach the check to the tax return or to the Form 1040-V payment voucher, if used. The check should include the taxpayer's social security number, daytime phone number, the tax year and the type of form filed.

Taxpayers should file a return or a Form 4868, to request a four-month extension, by April 15. Those who don't e-file may use the U.S. Postal Service or one of the designated private delivery services. The tax instructions list these private delivery services, which are offered by four companies: Airborne Express, DHL Worldwide Express, Federal Express and United Parcel Service.

The IRS tax help number -- 1-800-829-1040 -- is open 24 hours a day, seven days a week.

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## 1999 FILING SEASON STATISTICS

Cumulative through the week ending 4/10/98 and 4/9/99

	<u>1998</u>	<u>1999</u>	<u>% Change</u>
<b>Individual Income Tax Returns</b>			
Total Receipts	75,925,000	76,706,000	1.0
Total Processed	65,044,000	66,297,000	1.9
<b>E-filing Receipts:</b>			
TOTAL	22,377,000	26,128,000	16.8
TeleFile (phone)	5,326,000	5,002,000	- 6.1
Computer	17,051,000	21,126,000	23.9
Tax Professionals	16,276,000	19,161,000	17.7
Self-prepared	775,000	1,965,000	153.5
<b>Refunds Certified by the Martinsburg Computing Center:</b>			
Number	57,347,000	60,118,000	4.8
Amount of principal	\$77.944 billion	\$93.975 billion	20.6
Average refund	\$1359	\$1563	15.0
<b>Direct Deposit Refunds:</b>			
Number	16,710,000	19,872,000	18.9
Amount	\$30.593 billion	\$40.962 billion	33.9